DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I declare that:

My residence, post office address, and citizenship are as stated below next to my name. I believe that I am the original, first and sole inventor (if only one name is listed below) or an original, first, and joint inventor (if plural names are listed below) of the subject matter that is claimed and for which a patent is sought on the invention entitled:

Die,	Method of	Manufacturing	Stepped Metal	Pipe or Tu	be, and Ste	pped Metal I	Pipe or Tub	be
------	-----------	---------------	----------------------	------------	-------------	--------------	-------------	----

the specification of which:									
is attached hereto; OR				·					
was filed on Augus	t 30,	2005 as U.	.S. Application	on Number or PCT	International App	lication Number		PCT/2005/01	5739
and (if applicable) was amend	ded on								
I hereby state that I have revie I acknowledge the duty to disc					_	· · · · · · · · · · · · · · · · · · ·			
I hereby claim foreign priority 365(a) of any PCT international certificate, or §365(a) of any inventor's or plant breeder's rice	al application PCT Internat	which designated at ional application wh	t least one co nich designat	ountry other than the tes at least one cou	United States of A intry other than the	merica, listed below a e United States, liste	nd have d below	also identified tany foreign ap	elow, or inventor's
Prior Foreign Applica	tion(s)					· · · · · · · · · · · · · · · · · · ·			
NUMBER		COU	NTRY	DA	Y/MONTH/YE	EAR FILED	P	RIORITY CI	_AIMED?
JP2004-253085		JAP	AN		31/August	/2004	_	YES	
I hereby claim the benefit under	er 35 U.S.C. §	119(e) of any Unite	ed States prov	visional application(s) listed below.				
[PROVI	SIONAL APPL	ICATION	NUMBER	FILIN	IG DATE			
paragraph of 35 U.S.C. §112, between the filing date of the paragraph.	l acknowledg prior application	e the duty to disclos on and the national o	e information or PCT intern	n known to me which lational filing date of	is material to the this application.	patentability as define	d in 37 C	CFR §1.56 which	h became available
INTERNATION/	YJP2005/(SER	FILING D 30/August		STATUS (Pat	ented, Pendii		sranted)
						. I		-0	
Each undersigned applicant to Customer No. 22902), as his a therewith. Send Corresponder Facsimile: 202-835-1755. I hereby declare that all statements were made with the States Code and that such willful.	ence to: (Cu nents made he knowledge th	full power of substites stomer No. 22902) erein of my own known that willful false statements.	tution to pros CLARK & E owledge are to ments and the	ecute the subject ap BRODY, 1090 Vermenture and that all state true and that all state like so made are pu	plication and to tra ont Avenue, NW, ement made on info nishable by fine or	nsact all business in to Suite 250, Washington and belief and imprisonment, or both,	the Pater on, DC 2 e believe	nt and Tradema 20005; Telepho d to be true; ar	rk Office connected ne: 202-835-1111; and further that these
Full name of first inventor:	Tatsuya Oł	KUI							
Inventor's signature:	Si	rtsurya	. Oki	u'		Date:	8	may,	2006
Residence: Osaka-shi, JA	PAN							11 -11	e e joing
Citizenship: Japanese									
Post Office Address: c/o S	OMOTIMUS	METAL INDUSTRI	IES, LTD., 5	-33, Kitahama 4-ch	ome, Chuo-ku, O	saka-shi, Osaka, JA	PAN		
Full name of second joint	inventor, if a	ny: Koichi KUROD)A						
Inventor's signature:	K	oichi.	Kuro	da	- <u>-</u>	Date:	8	May,	2006
Residence: Osaka-shi, JA	PAN								
Citizenship: Japanese									
Post Office Address: c/o S	SUMITOMO	METAL INDUSTRI	IES, LTD., 5	-33, Kitahama 4-ch	ome, Chuo-ku, O	saka-shi, Osaka, JA	PAN		

Inventor's signature: Mas ayoshi ARIYAMA	Date: May 8, 2006
Residence: Osaka-shi, JAPAN	<i>O</i>
Citizenship: Japanese	
Post Office Address: c/o SUMITOMO METAL INDUSTRIES, LTD., 5-33, Kitahama 4-chome, Chu	o-ku, Osaka-shi, Osaka, JAPAN
Full name of fourth joint inventor, if any:	
Inventor's signature:	Date:
Residence:	-
Citizenship:	
Post Office Address:	
Full name of fifth joint inventor, if any:	
Inventor's signature:	Date:
Residence:	
Citizenship:	
Post Office Address:	
Full name of sixth joint inventor, if any:	·
Inventor's signature:	
Residence:	· · · · · · · · · · · · · · · · · · ·
Citizenship:	
Post Office Address:	
Profit and the first of the fir	
Full name of seventh joint inventor, if any: Inventor's signature:	Date:
Residence:	
Citizenship:	
Post Office Address:	
Full name of eighth joint inventor, if any:	
Inventor's signature:	Date:
Residence:	
Citizenship:	
Post Office Address:	